DAM SEN WATER PARK CORPORATION DSN

BALANCE SHEET

As at Dec.31, 2014

Unit: VND

No.	Assets	Code	Note	Dec.31,2014	Jan.01,2014
	1	2	3	4	5
A	**SHORT-TERM ASSETS (100 = 110+120+130+140+150)**	**100**		**166,532,219,179**	**155,378,556,122**
I	**Cash & Cash equivalents**	**110**		**152,968,717,845**	**131,638,253,374**
1	Cash	111	V.01	8,607,537,845	6,138,253,374
2	Cash equivalents	112		144,361,180,000.00	125,500,000,000.00
II	**Short-term financial investments**	**120**	V.02	**9,045,292,500**	**20,545,292,500**
1	Short-term investments	121		31,950,050,000	43,450,050,000
2	Provision for devaluation of short-term investments	129		(22,904,757,500)	(22,904,757,500)
III	**Short-term receivables**	**130**		**2,990,849,469**	**1,274,309,056**
1	Trade accounts receivables	131		845,970,900	401,565,000
2	Prepayment to suppliers	132		98,221,000	107,816,000
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	2,380,687,854	1,050,642,341
6	Provision for short-term doubtful debts	139		(334,030,285)	(285,714,285)
IV	**Inventories**	**140**		**719,915,936**	**1,098,548,116**
1	Inventories	141	V.04	719,915,936	1,098,548,116
2	Provision for devaluation of inventories	149		-	-
V	**Other short-term assets**	**150**		**807,443,429**	**822,153,076**
1	Short-term prepaid expenses	151		352,718,509	145,097,081
2	VAT deductible	152		-	381,983,995
3	Tax and accounts receivable from State budget	154	V.05	196,624,920	-
4	Other short-term assets	158		258,100,000	295,072,000

B	**LONG-TERM ASSETS (200 = 210+220+240+250+260)**	**200**		**10,316,794,945**	**13,728,843,961**
I	**Long-term receivables**	**210**		**-**	**-**
1	Long-term receivables from customers	211		-	-
2	Capital receivable from subsidiaries	212		-	-
3	Long-term inter-company receivables	213	V.06	-	-
4	Other long-term receivables	218	V.07	-	-
5	Provision for long-term doubtful debts	219		-	-
II	**Fixed assets**	**220**		**8,093,886,511**	**11,086,215,163**
1	Tangible fixed assets	221	V.08	4,122,359,094	5,966,484,820
	- Historical cost	222		81,163,512,484	81,114,442,601
	- Accumulated depreciation	223		(77,041,153,390)	(75,147,957,781)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	3,723,103,292	5,119,730,343
	- Historical cost	228		20,315,829,962	20,315,829,962
	- Accumulated depreciation	229		(16,592,726,670)	(15,196,099,619)
4	Construction in progress	230	V.11	248,424,125	-
III	**Property investment**	**240**	V.12	**-**	**-**
	- Historical cost	241		-	-
	- Accumulated depreciation	242		-	-
IV	**Long-term financial investments**	**250**		**2,000,000,000**	**2,462,164,319**
1	Investment in subsidiaries	251		-	-
2	Investment in associate or joint-venture companies	252		-	-
3	Other long-term investments	258	V.13	2,462,164,319	2,462,164,319
4	Provision for devaluation of long-term financial investments	259		(462,164,319)	-
V	**Other long-term assets**	**260**		**222,908,434**	**180,464,479**
1	Long-term prepaid expenses	261	V.14	72,908,434	180,464,479
2	Deferred income tax assets	262	V.21	-	-
3	Others	268		150,000,000	-
VI.	**Goodwill**	**269**		**-**	**-**

	TOTAL ASSETS (270 = 100+200)	**270**		**176,849,014,124**	**169,107,400,083**

	RESOURCES	Code	Note	Dec.31,2014	Jan.01,2014
	1	**2**	**3**	**4**	**5**
A	**LIABILITIES (300 = 310+330)**	**300**		**10,654,269,627**	**11,490,845,339**
I	**Short-term liabilities**	**310**		**10,568,269,627**	**11,404,845,339**
1	Short-term borrowing	311	V.15	-	-
2	Trade accounts payable	312		3,097,942,941	3,659,287,168
3	Advances from customers	313		35,772,000	74,300,000
4	Taxes and payable to state budget	314	V.16	3,240,012,241	2,738,316,050
5	Payable to employees	315		2,678,229,057	3,260,854,458
6	Payable expenses	316	V.17	-	1,392,382,892
7	Intercompany payable	317		-	-
8	Payable in accordance with contracts in progress	318		-	-
9	Other short-term payables	319	V.18	1,502,087,150	-
10	Provision for short-term liabilities	320		-	-
11	Bonus and welfare fund	323		14,226,238	279,704,771
II	**Long-term liabilities**	**330**		**86,000,000**	**86,000,000**
1	Long-term accounts payable-Trade	331		-	-
2	Long-term intercompany payable	332	V.19	-	-
3	Other long-term payables	333		86,000,000	86,000,000
4	Long-term borrowing	334	V.20	-	-
5	Deferred income tax payable	335	V.21	-	-
6	Provision for unemployment allowance	336		-	-
7	Provision for long-term liabilities	337		-	-
8	Unrealised revenue	338		-	-
9	Scientific and Technological Development fund	339		-	-
B	**OWNER'S EQUITY**	**400**		**166,194,744,497**	**157,616,554,744**
I	**Capital sources and funds**	**410**	V.22	**166,194,744,497**	**157,616,554,744**
1	Paid-in capital	411		84,500,000,000	84,500,000,000

2	Capital surplus	412		150,600,000	150,600,000
3	Other capital of owner	413		-	-
4	Treasury stock	414		-	-
5	Asset revaluation differences	415		-	-
6	Foreign exchange differences	416		-	-
7	Investment and development fund	417		10,735,170,259	7,376,337,991
8	Financial reserve fund	418		8,450,000,000	8,450,000,000
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		62,358,974,238	57,139,616,753
11	Capital for construction work	421		-	-
II	**Budget sources**	**430**		**-**	**-**
1	Bonus and welfare funds	431		-	-
2	Budgets	432	V.23	-	-
3	Budget for fixed asset	433		-	-
C	**MINARITY INTEREST**	500		-	-
	TOTAL RESOURCES	**440**		**176,849,014,124**	**169,107,400,083**
				-	-

DAM SEN WATER PARK CORPORATION

INCOME STATEMENT

Quarter 4/2014

Items	Code	Note	Quarter 4		Accumulation fr. Jan. 01 to Dec. 31	
			2014	2013	2014	2013
1	2	3	4	5	6	7
1. Revenue of sales and services	**01**	VI.25	**24,819,004,212**	**24,096,016,444**	**164,256,239,584**	**170,941,387,112**
2. Deductions	**02**		-	-	-	-
3. Net sales and services (10 = 01 - 02)	**10**		**24,819,004,212**	**24,096,016,444**	**164,256,239,584**	**170,941,387,112**
4. Cost of sales	**11**	VI.27	**13,597,591,358**	**13,961,109,018**	**61,697,592,401**	**67,100,096,361**
5. Gross profit (20= 10-11)	**20**		**11,221,412,854**	**10,134,907,426**	**102,558,647,183**	**103,841,290,751**
6. Financial income	**21**	VI.26	**3,803,385,333**	**3,952,450,248**	**9,078,798,697**	**11,074,961,429**
7. Financial expenses	**22**	VI.28	**13,797,544**	**3,015,097,500**	**462,164,319**	**3,015,097,500**
- In which: Interest expense	*23*		-	-	-	-
8. Selling expenses	**24**		**2,535,225,500**	**1,814,211,384**	**11,596,794,492**	**10,997,306,117**
9. General & administrative expenses	**25**		**2,660,428,038**	**2,320,098,097**	**11,600,971,763**	**11,124,322,101**
10. Net operating profit [30=20+(21-22)-(24+25)]	**30**		**9,815,347,105**	**6,937,950,693**	**87,977,515,306**	**89,779,526,462**
11. Other income	**31**		**1,880,000**	**(2,529,091)**	**3,700,000**	**315,899,543**
12. Other expenses	**32**		-	-	-	-
13. Other profit (40=31-32)	**40**		**1,880,000**	**(2,529,091)**	**3,700,000**	**315,899,543**
14. Profit or loss in joint venture	*45*		-	-	-	-
15. Profit before tax (50=30+40)	**50**		**9,817,227,105**	**6,935,421,602**	**87,981,215,306**	**90,095,426,005**
16. Current corporate income tax expenses	**51**	**VI.30**	**2,506,948,149**	**2,128,779,535**	**19,703,025,553**	**22,918,780,636**
17. Deferred corporate income tax expenses	**52**	**VI.30**	-	-	-	-
18. Profit after tax (60=50-51-52)	**60**		**7,310,278,956**	**4,806,642,067**	**68,278,189,753**	**67,176,645,369**
18.1 Profit after tax of minorities	*61*		**0**	**0**	**0**	**0**
18.2 Profit after tax of the parent company's shareholders	*62*		**7,310,278,956**	**4,806,642,067**	**68,278,189,753**	**67,176,645,369**
19. EPS (VND/share)	**70**		865	569	8,080	7,950

DAM SEN WATER PARK CORPORATION

CASH FLOW STATEMENT

Quarter 4/2014 (Direct method)

Unit: VND

Items	Code	Note	Accumulation	
			Current year	Previous year
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES:				
1. Cash received from sale or services and other revenue	01		179,234,352,465	186,623,418,616
2. Cash paid for supplier	02		(47,626,607,716)	(50,983,556,402)
3. Cash paid for employee	03		(26,378,775,269)	(28,559,815,914)
4. Cash paid for interest	04		-	-
5. Cash paid for corporate income tax	05		(19,324,856,939)	(24,023,453,362)
6. Other receivables	06		18,572,718,398	3,793,285,856
7. Other payables	07		(52,204,098,519)	(47,963,465,651)
Net cash provided by (used in) operating activities	**20**		**52,272,732,420**	**38,886,413,143**
II. CASH FLOWS FROM INVESTING ACTIVITIES:				
1. Cash paid for purchase of capital assets and other long-term assets	21		(851,494,033)	(2,394,584,709)
2. Cash received from liquidation or disposal of capital assets and other long-term assets	22		-	-
3. Cash paid for lending or purchase debt tools of other companies	23		(788,197,326,667)	(1,118,767,888,889)
4. Withdrawal of lending or resale debt tools of other companies	24		799,697,326,667	1,118,767,888,889
5. Cash paid for joining capital in other companies	25		-	(924,328,638)
6. Withdrawal of capital in other companies	26		-	462,164,319
7. Cash received from interest, dividend and distributed profit	27		7,692,088,984	11,149,690,595
Net cash used in investing activities	**30**		**18,340,594,951**	**8,292,941,567**
III. CASH FLOWS FROM FINANCING ACTIVITIES:				-
1. Cash received from issuing stock, other owners' equity	31		-	-
2. Cash paid to owners equity, repurchase issued stock	32		-	-
3. Cash received from long-term and short-term borrowings	33		-	-
4. Cash paid to principal debt	34		-	-
5. Cash paid to financial lease debt	35		-	-

6. Dividend, profit paid for owners	36		(49,282,862,900)	(60,677,674,890)
Net cash (used in) provided by financing activities	**40**		**(49,282,862,900)**	**(60,677,674,890)**
Net cash during the period (20+30+40)	**50**		**21,330,464,471**	**(13,498,320,180)**
Cash and cash equivalents at beginning of year	**60**		**131,638,253,374**	**145,136,573,554**
Influence of foreign exchange fluctuation	61		-	-
Cash and cash equivalents at end of year (50+60+61)	**70**		**152,968,717,845**	**131,638,253,374**